

# GRAINS OF HOPE FOUNDATION

England & Wales · Charity number 1204308

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-08-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 76 Seaton Street  
Bradford  
West Yorkshire  
BD3 9DP

**Phone** 07383932314

**Email** [grainsofhopefoundation@gmail.com](mailto:grainsofhopefoundation@gmail.com)

**Website** [www.gohf.org.uk](http://www.gohf.org.uk)

## Activities

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**Objects:** A. THE PREVENTION OR RELIEF OF POVERTY IN ANY PART OF THE WORLD BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANIZATIONS WORKING TO PREVENT OR RELIEVE POVERTY.B. TO ADVANCE THE RELIGION OF ISLAM FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE TO THE QURAN AND SUNNAH, IN AREAS OF POVERTY WORLDWIDE BY DISTRIBUTING LITERATURE ON ISLAM TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH.C. THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, FAMINE OR CATASTROPHE IN PARTICULAR BY THE SUPPLY OF MEDICAL AID (OR OTHER MEANS DEEMED SUITABLE) TO SUCH PERSONS.

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- Afghanistan
- Bangladesh
- Burma
- Egypt
- Ethiopia
- India
- Iraq
- Kenya
- Lebanon
- Morocco
- Mozambique
- Occupied Palestinian Territories
- Pakistan
- Sierra Leone
- Syria
- Tanzania
- Tunisia
- Turkey
- Yemen
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-01	£84,844	£80,276	-	-
2024-05-01	£150,373	£144,774	-	-

## Trustees

Name	Role	Appointed
<b>Rahul Islam</b>	Chair	
Mohammad Kasar		
Mohammed Hasnat Ali		
Mohammad Shofiqul Islam		
Shummel Uddin		

**GRAINS OF HOPE FOUNDATION**

England & Wales - Charity number 1204308

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# Accounts

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The Charity Registration Number is :- 1204308

Grains Of Hope Foundation

Report and Accounts

01 May 2025

Grains Of Hope Foundation

Trustees' Annual Report for the period from 02 May 2024 to 1 May 2025

The Trustees present their Report and Accounts for the period ended 1 May 2025.

**Reference and administrative details**

**The charity name.**

The legal name of the charity is:- Grains Of Hope Foundation.

The charity is also known by its operating name, Grains Of Hope Foundation.

**The charity's areas operation and UK charitable registration.**

The charity is registered in England & Wales with the Charity Commission in England

The charity does not operate in any overseas jurisdictions.

**Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

**The principal operating address, telephone number, email and web addresses of the charity are:-**

76 Seaton Street

Bradford, West Yorkshire

,BD3 9DP

Telephone 07383932314

Email Address [grainsofhopefoundation@gmail.com](mailto:grainsofhopefoundation@gmail.com) Web address [www.gohf.org.uk](http://www.gohf.org.uk)

**The Trustees in office on the date the report was approved were:-**

Rahul Islam  
Mohammed Hasnat Ali  
Mohammad Kasar  
Mohammad Shofiqul Islam  
Shummel Uddin

The following persons served as Trustees during the period ended 1 May 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

**Objects and activities of the charity**

**The purposes of the charity as set out in its governing document.**

THE PREVENTION OR RELIEF OF POVERTY IN ANY PART OF THE WORLD BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANIZATIONS WORKING TO PREVENT OR RELIEVE POVERTY. B. TO ADVANCE THE RELIGION OF ISLAM FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE TO THE QURAN AND SUNNAH, IN AREAS OF POVERTY WORLDWIDE BY DISTRIBUTING LITERATURE ON ISLAM TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH. C. THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, FAMINE OR CATASTROPHE IN PARTICULAR BY THE SUPPLY OF MEDICAL AID (OR OTHER MEANS DEEMED SUITABLE) TO SUCH PERSONS.

**The main activities undertaken in relation to those purposes during the period.**

The charity has made significant grant donations to various charitable organisations to ensure emergency and non emergency relief is received at important and required vital areas.

**The main activities undertaken during the period to further the charity's purpose for the public benefit.**

The charity conducts marketing activities, undertaken by its volunteers, to promote public awareness of its emergency and disaster appeals. Marketing is undertaken by distribution of leaflets redirecting donors to its websites as well as various fundraising activities that take place during the period.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**The main achievements and performance of the charity during the period.**

The charity has had a successful opening year, with considerable donations received from individual donors via its website, using details provided on its marketing materials and at various fundraising events that have taken place during the period.

**The difference the charity's performance during the period has made to the beneficiaries of the charity.**

The charity has made significant grants to various other charitable organisations to directly benefit its beneficiaries whom are normally requiring disaster and emergency funding to ensure health and well being in an urgent manner.

**The degree to which the achievements and performance during the period have benefited wider society.**

Donations have provided immediate assistance during natural disasters, such as earthquakes and floods. They have allowed the rebuilding of community infrastructure, housing and local businesses.

## Structure, governance and management of the charity

### The methods used to recruit and appoint new charity trustees.

The charity trustees have remained as recruited at the formation of the charity. Further trustees may be recruited in the future following an identification of a skills gap.

Bankers Virgin Money, 154-158 Kensington High St, London, W8 7RL  
Accountants S K Malik & Co, 249 Manningham Lane, Bradford, BD8 7ER

## Financial review

### The charity's financial position at the end of the period ended 1 May 2025

The financial position of the charity at 1 May 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
<b>Net income</b>	<u>4568.66</u>	<u>5599</u>
Unrestricted Revenue Funds available for the general purpose	4568.66	5599
	<u>0</u>	<u>0</u>
<b>Total Unrestricted Funds</b>	<u>4568.66</u>	<u>5599</u>
Total Funds	<u>4568.66</u>	<u>5599</u>

### Financial review of the position at the reporting date, 1 May 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

### Policies on reserves.

The charity abides by its 100% donation policy, the reserves remaining at the end of the period under the control of the charity are to be used in the forthcoming period as grants.

### Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## **Details of The Independent Examiner**

S K Malik & Co  
Accountants & Tax Advisors  
Member of AAT  
York House  
249 Manningham Lane  
Bradford  
West Yorkshire  
BD8 7ER

## **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted
  - select suitable accounting policies and apply them consistently;
  - make judgements and estimates that are reasonable and prudent;
  - prepare the financial statements on the going concern basis unless it is inappropriate
    - to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 19 February 2026.

M S ISLAM  
Trustee

## **Grains Of Hope Foundation**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 1 May 2025**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 1 May 2025**

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 20 for the period ended 1 May 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 0, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

## **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

G Hussain - Independent Examiner

S K Malik & Co  
York House  
249 Manningham Lane  
Bradford  
West Yorkshire  
BD8 7ER

This report was signed on 19 February 2026

Grains Of Hope Foundation - Statement of Financial Activities for the period ended 1 May 2025

Statement of Financial Activities for the period ended 1 May 2025

Notes	Current year Unrestricted Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:		
Donations & Legacies	69603.51	148373
Charitable activities	0	0
Other trading activities	0	0
Gift Aid	15241.02	2000
Other	0	0
 Total income	 84844.53	 150373
Expenditure on:		
Raising funds	13976.92	3567
Charitable activities	66298.95	141207
Other	0	0
Tax on surplus on ordinary activities	0	0
Other taxation	0	0
 Total expenditure	 80275.87	 144774
Net gains on investments	0	0
Net income for the year	4568.66	5599
Transfers between funds	0	0
Net income after transfers	4568.66	5599
Other recognised gains/(losses)		
Net movement in funds	4568.66	0
Reconciliation of funds:-		
Total funds brought forward	5599	0
Total funds carried forward	10167.57	5599

## Grains Of Hope Foundation - Balance Sheet as at 1 May 2025

	2025	2024
	£	£
Cash at bank and in hand	10,168	5,599
<b>Total current assets</b>	<b>10,168</b>	<b>5,599</b>
<b>Net current assets</b>	<b>10,168</b>	<b>5,599</b>
<b>Net assets</b>	<b>10,168</b>	<b>5,599</b>
<b>The total net assets of the charity</b>	<b>10,168</b>	<b>5,599</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

### Restricted funds

### Unrestricted Funds

Unrestricted Revenue Funds	10,168	5,599
<b>Total charity funds</b>	<b>10,168</b>	<b>5,599</b>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

### M S ISLAM

Trustee

Approved by the board of trustees on 19 February 2026

## **Notes to the Accounts for the period from 10 August 2023 to 1 May 2024**

### **1 Accounting policies**

#### **Policies relating to the production of the accounts.**

#### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31st January 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

#### **Risks and future assumptions**

The charity is a public benefit entity.

## **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## **4 Significance of financial instruments to the charity's position**

The charity is not involved with any such financial instruments.

## **5 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

**6 Income and Expenditure account summary** 2025

£

At 1 May 2024	5599
Surplus after tax for the year	4568
At 1 May 2025	10167

**7 No related party transactions**

There were no transactions with related parties in the year.

**8 Particulars of how particular funds are represented by assets and liabilities**

At 1 May 2025	Unrestricted funds	Designated funds	Restricted funds
	£	£	£
Current Assets	4568		0
	<u>4568</u>	<u>0</u>	<u>0</u>

**9 Ultimate controlling party**

The charity is under the control of its legal members.

**GRAINS OF HOPE FOUNDATION**

England & Wales - Charity number 1204308

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# Accounts

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The Charity Registration Number is :- 1204308

Grains Of Hope Foundation

Report and Accounts

1 May 2024

## **Grains Of Hope Foundation**

### **Trustees' Annual Report for the period from 10 August 2023 to 1 May 2024**

The Trustees present their Report and Accounts for the period ended 1 May 2024.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Grains Of Hope Foundation.

The charity is also known by its operating name, Grains Of Hope Foundation.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1204308.

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The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

## **Grains Of Hope Foundation**

### **Trustees' Annual Report for the period from 10 August 2023 to 1 May 2024**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

76 Seaton Street

Bradford, West Yorkshire

,BD3 9DP

Telephone 07383932314

Email Address [grainsofhopefoundation@gmail.com](mailto:grainsofhopefoundation@gmail.com) Web address [www.gohf.org.uk](http://www.gohf.org.uk)

**The Trustees in office on the date the report was approved were:-**

Rahul Islam

Mohammed Hasnat Ali

Mohammad Kasar

Mohammad Shofiqul Islam

Shummel Uddin

**The following persons served as Trustees during the period ended 1 May 2024 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

## **Objects and activities of the charity**

### ***The purposes of the charity as set out in its governing document.***

THE PREVENTION OR RELIEF OF POVERTY IN ANY PART OF THE WORLD BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANIZATIONS WORKING TO PREVENT OR RELIEVE POVERTY. B. TO ADVANCE THE RELIGION OF ISLAM FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE TO THE QURAN AND SUNNAH, IN AREAS OF POVERTY WORLDWIDE BY DISTRIBUTING LITERATURE ON ISLAM TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH. C. THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, FAMINE OR CATASTROPHE IN PARTICULAR BY THE SUPPLY OF MEDICAL AID (OR OTHER MEANS DEEMED SUITABLE) TO SUCH PERSONS.

### ***The main activities undertaken in relation to those purposes during the period.***

## **Grains Of Hope Foundation**

### **Trustees' Annual Report for the period from 10 August 2023 to 1 May 2024**

The charity has made significant grant donations to various charitable organisations to ensure emergency and non emergency relief is received at important and required vital areas.

#### ***The main activities undertaken during the period to further the charity's purpose for the public benefit.***

The charity conducts marketing activities, undertaken by its volunteers, to promote public awareness of its emergency and disaster appeals. Marketing is undertaken by distribution of leaflets redirecting donors to its websites as well as various fundraising activities that take place during the period.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the period.**

The charity has had a successful opening year, with considerable donations received from individual donors via its website, using details provided on its marketing materials and at various fundraising events that have taken place during the period.

#### ***The difference the charity's performance during the period has made to the beneficiaries of the charity.***

The charity has made significant grants to various other charitable organisations to directly benefit its beneficiaries whom are normally requiring disaster and emergency funding to ensure health and well being in an urgent manner.

#### ***The degree to which the achievements and performance during the period have benefited wider society.***

Donations have provided immediate assistance during natural disasters, such as earthquakes and floods. They have allowed the rebuilding of community infrastructure, housing and local businesses.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

The charity trustees have remained as recruited at the formation of the charity. Further trustees may be recruited in the future following an identification of a skills gap.

Bankers	Virgin Money, 154-158 Kensington High St, London, W8 7RL
Accountants	S K Malik & Co, 249 Manningham Lane, Bradford, BD8 7ER

#### **Financial review**

##### ***The charity's financial position at the end of the period ended 1 May 2024***

The financial position of the charity at 1 May 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

2024

2023

## Grains Of Hope Foundation

### Trustees' Annual Report for the period from 10 August 2023 to 1 May 2024

	£	£
<b>Net income</b>	5,599	-
Unrestricted Revenue Funds available for the general purposes of the charity	5,599	-
<b>Total Funds</b>	5,599	-

#### ***Financial review of the position at the reporting date, 1 May 2024 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

#### ***Policies on reserves.***

The charity abides by its 100% donation policy, the reserves remaining at the end of the period under the control of the charity are to be used in the forthcoming period as grants.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Details of The Independent Examiner**

Muhammad Ahmed

Member of AAT

York House

249 Manningham Lane

Bradford

West Yorkshire

BD8 7ER

#### **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

## **Grains Of Hope Foundation**

### **Trustees' Annual Report for the period from 10 August 2023 to 1 May 2024**

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 19 February 2025.

M S ISLAM  
Trustee

## **Grains Of Hope Foundation**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 1 May 2024**

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 20 for the period ended 1 May 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 0, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## Grains Of Hope Foundation

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Signed:-**

Muhammad Ahmed - Independent Examiner

AAT

York House  
249 Manningham Lane  
Bradford  
West Yorkshire  
BD8 7ER

This report was signed on 19 February 2025

**Grains Of Hope Foundation - Statement of Financial Activities for the period ended 1 May 2024**

**Statement of Financial Activities for the period ended 1 May 2024**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2024	2024	2024
		£	£	£
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	150,373	-	150,373
<b>Expenditure on:</b>				
Raising funds	B1	3,567	-	3,567
Charitable activities	B2	141,207	-	141,207
<b>Total expenditure</b>	<b>B</b>	<u>144,774</u>	<u>-</u>	<u>144,774</u>
<b>Net income for the year</b>		<u>5,599</u>	<u>-</u>	<u>5,599</u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u>5,599</u>	<u>-</u>	<u>5,599</u>
<b>Net movement in funds</b>		<u>5,599</u>	<u>-</u>	<u>5,599</u>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds carried forward</b>		<u>5,599</u>	<u>-</u>	<u>5,599</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 15 to 20 form an integral part of these accounts.**

## Grains Of Hope Foundation - Statement of Financial Activities for the period ended 1 May 2024

Movements in revenue and capital funds for the period from 10 August 2023 to 1 May 2024

### Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Recognised gains and losses before transfers	5,599	-	5,599
	<u>5,599</u>	<u>-</u>	<u>5,599</u>
<b>Closing revenue funds</b>	<u><b>5,599</b></u>	<u><b>-</b></u>	<u><b>5,599</b></u>

### Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Revenue accumulated funds	5,599	-	5,599

The notes attached on pages 15 to 20 form an integral part of these accounts.

## Grains Of Hope Foundation - Statement of Financial Activities for the period ended 1 May 2024

### Grains Of Hope Foundation Income and Expenditure Account for the period from 10 August 2023 to 1 May 2024 as required by the Companies Act 2006

	2024
	£
<b>Income</b>	
Income from operations	148,373
Refunds from HMRC on gift aided donations	2,000
Investment income	
<b>Gross income in the period before exceptional items</b>	<b>150,373</b>
<b>Gross income in the period including exceptional items</b>	<b>150,373</b>
<b>Expenditure</b>	
Charitable expenditure, excluding depreciation and amortisation	141,207
Fundraising costs	3,567
Realised losses on disposals of social investments which are programme related	-
<b>Total expenditure in the period</b>	<b>144,774</b>
<b>Net income before tax in the financial year</b>	<b>5,599</b>
Tax on surplus on ordinary activities	-
<b>Net income after tax in the financial year</b>	<b>5,599</b>
<b>Retained surplus for the financial year</b>	<b>5,599</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 15 to 20 form an integral part of these accounts.**

## Grains Of Hope Foundation - Balance Sheet as at 1 May

	SORP		2024
	Note	Ref	£
<b>Current assets</b>		B	
Cash at bank and in hand		B4	5,599
<b>Net current assets</b>			5,599
<b>The total net assets of the charity</b>			<u>5,599</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>			
<b>Restricted funds</b>			-
<b>Unrestricted Funds</b>			
Unrestricted Revenue Funds	9	D3	5,599
<b>Designated Funds</b>			-
<b>Total charity funds</b>			<u>5,599</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

### M S ISLAM

Trustee

Approved by the board of trustees on 19 February 2025

**The notes attached on pages 15 to 20 form an integral part of these accounts.**

# Grains Of Hope Foundation

## Notes to the Accounts for the period from 10 August 2023 to 1 May 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31st January 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

# Grains Of Hope Foundation

## Notes to the Accounts for the period from 10 August 2023 to 1 May 2024

### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 4 Significance of financial instruments to the charity's position

The charity is not involved with any such financial instruments.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

### 5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 6 Income and Expenditure account summary

	2024 £
<b>At 10 August 2023</b>	-
Surplus after tax for the year	5,599
<b>At 1 May 2024</b>	<u>5,599</u>

### 7 No related party transactions

There were no transactions with related parties in the year.

### 8 Particulars of how particular funds are represented by assets and liabilities

<b>At 1 May 2024</b>	Unrestricted funds £	Designated funds £	Restricted funds £
Current Assets	5,599		-
	<u>5,599</u>	<u>-</u>	<u>-</u>

## Grains Of Hope Foundation

### Notes to the Accounts for the period from 10 August 2023 to 1 May 2024

At 10 August 2023

Unrestricted funds £	Designated funds £	Restricted funds £
-	-	-

#### 9 Change in total funds over the period as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 10 £	Transfers between funds in 2024 See Note 0 £
<i>Unrestricted and designated funds:-</i>			
Unrestricted Revenue Funds	-	5,599	-
<b>Total unrestricted and designated funds</b>	<b>-</b>	<b>5,599</b>	<b>-</b>
<b>Total charity funds</b>	<b>-</b>	<b>5,599</b>	<b>-</b>

#### 10 Analysis of movements in funds over the period as shown in Note 9

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £
<i>Unrestricted and designated funds:-</i>			
Unrestricted Revenue Funds	150,373	(144,774)	-
	<b>150,373</b>	<b>(144,774)</b>	<b>-</b>

Gains and losses are detailed in notes 0,0, 0, 0 and 0

#### 11 The purposes for which the funds as

*Unrestricted and designated funds:-*

*Restricted funds:-*

#### 12 Ultimate controlling party

The charity is under the control of its legal members.

## Grains Of Hope Foundation

Detailed analysis of income and expenditure for the period from 10 August 2023 to 1 May 2024 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 13 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<b>Donations and gifts from individuals</b>			
Small donations individually less than £1000	87,116	-	87,116
Refunds from HMRC on gift aided donations	2,000	-	2,000
Donations from individuals over £1000	61,257	-	61,257
<b>Total donations and gifts from individuals</b>	<b>150,373</b>	<b>-</b>	<b>150,373</b>

### Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	150,373	-	150,373
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### 14 Expenditure on charitable activities- Grant funding of activities

<b>Current Year</b>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Grants made to organisations	141,207	-	141,207
<b>Total grantmaking costs</b>	<b>141,207</b>	<b>-</b>	<b>141,207</b>

### Breakdown of Grants made to organisations

<b>Current Year</b>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
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## Grains Of Hope Foundation

Detailed analysis of income and expenditure for the period from 10 August 2023 to 1 May 2024 as required by the SORP 2015

Charitable organisations	141,207	-	141,207
	<u>141,207</u>	<u>-</u>	<u>141,207</u>

### 15 Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<b>Current Year</b>				
Total grantmaking costs	<b>B2c</b>	141,207	-	141,207
<b>Total charitable expenditure</b>	<b>B2</b>	<u>141,207</u>	<u>-</u>	<u>141,207</u>

### 16 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<b>Current Year</b>				
Fundraising publicity & marketing		82	-	82
Cost of fundraising activities		3,485	-	3,485
<b>Total fundraising costs</b>	<b>B1</b>	<u>3,567</u>	<u>-</u>	<u>3,567</u>